IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.6 OF 2000

The Commissioner of Central Excise
Pune-I .. Petitioner
V/s
M/s.Formica India Division,
Akurdi, Pune-35 .. Respondents

Mr.A.S.Rao with Mr.S.S.Pakale for the Petitioner.
Mr.M.Baya i/by Mr.N.S.Thacker for the Respondents.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 24.02.2005.

P.C.:

1. Heard the learned Counsel for the parties. The Petitioner has raised the following question of law in this matter:-

> "Whether BOPP Film can be considered as an input since it is not used in manufacturing process for the manufacture of final product i.e.Industrial/ decorative laminates."

2. Perused the order of the CESTAT dated 30th July, 1998. The CESTAT appears to have relied upon the order in the case of **Collector of C.Ex. V/s Weldekar Laminates Pvt.Ltd.- 1990 (49) 538**. The learned Counsel for the Petitioner states that a wrong statement was made before the Tribunal to the effect that the decision relied upon by the Collector was still pending before the Supreme Court. Under these circumstances, we find that no substantial question of law is involved in this Application. Hence Application stands dismissed.

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